Nos. 219-220

Office Supreme Court,
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IN THE

Supreme Court of the United States

OCTOBER TERM, 1926.

D. B. HEINER, Collector of Internal Revenue for the Twenty-third District of Pennsylvania, Petitioner,

v.

THE COLONIAL TRUST COMPANY, Executor of the Will of Glenn T. Braden, Deceased.

C. G. LEWELLYN, Former Collector of Internal Revenue for the Twenty-third District of Pennsylvania, Petitioner,

v.

THE COLONIAL TRUST COMPANY, Executor of the Will of Glenn T. Braden, Deceased.

Sur Petition for Writs of Certiorari to the United States Circuit Court of Appeals for the Third Circuit.

BRIEF FOR RESPONDENT.

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